

MacPherson Kwok Chen & Heid LLP

1762 Technology Drive, Suite 226

San Jose, CA 95110

Tel. (408) 392-9250

Fax (408) 392-9262

2402 Michelson Drive, Suite 210

Irvine, CA 92612

Tel. (949) 752-7040

Fax (949) 752-7049

Email: mailbox@macpherson-kwok.com

www.macpherson-kwok.com



October 28, 2005

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Re: Applicants: Oncheun (Daryn) Lau et al.
Assignee: IDT (was ZettaCom, Inc.)
Title: Variably Delayable Transmission of Packets Between Independently Clocked Source, Intermediate, and Destination Circuits While Maintaining Orderly and Timely Processing in One or Both of the Intermediate and Destination Circuits
Application No.: 09/997/507 Filed: November 26, 2001
Examiner: Ali, Syed J. Group Art: 2195
Docket No.: ZETTA-01004USO Confirmation No.: 7256

Dear Sir:

Transmitted herewith are the following documents in the above-identified application:

- (1) Return Receipt Postcard;
- (2) This Transmittal Letter (1 page in duplicate);
- (3) Amendment (31 pages);
- (4) Information Disclosure Statement Under 37 C.F.R. §§1.56, 1.97 and 1.98 (3 pages in duplicate);
- (5) PTO-1449 Citing 4 References; and
- (6) Copies of 2 References.



No additional fee is required.



The fee has been calculated as shown below:

CLAIMS AS AMENDED

	Claims Remaining After Amendment		Highest No. Previously Paid For		Present Extra	Rate	Additional Fee
Total Claims	44	Minus	35	=	9	x \$50.00	\$ 450.00
Independent Claims	11	Minus	8	=	3	x \$200.00	\$ 600.00
<input type="checkbox"/>	Fee of _____ for the first filing of one or more multiple dependent claims per application						\$
<input type="checkbox"/>	Fee for Request for Extension of Time						\$ 0.00

Total additional fee for this Amendment:

\$

- ☒ Conditional Petition for Extension of Time: If an extension of time is required for timely filing of the enclosed document(s) after all papers filed with this transmittal have been considered, an extension of time is hereby requested.
- ☒ Please charge our Deposit Account No. 50-2257 in the amount of \$ 1,050.00
- ☒ Also, charge any additional fees required and credit any overpayment to our Deposit Account No. 50-2257

Total: \$ 1,050.00

I hereby certify that this correspondence is being deposited with the United States Postal Service as First Class Mail in an envelope addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on October 28, 2005.

[Signature]
Attorney for Applicant(s)

10-28-05
Date of Signature

Respectfully submitted,

[Signature]

Gideon Gimlan
Attorney for Applicants
Reg. No. 31,955